

rate authorized by the agency shall be stated in the travel authorization.

(c) *Approval after travel is completed.* If travel is performed without prior written authorization or is authorized on a per diem basis and otherwise conforms to the provisions of this part, reimbursement for actual and necessary subsistence expenses may be approved after completion of the travel.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28633, June 26, 1992]

§301-8.5 Requirements for documentation, review, and administrative controls.

(a) *Documentation of actual expenses on the voucher—(1) Itemization.* When travel is authorized or approved on an actual subsistence expense basis, the employee shall itemize on the travel voucher each expense for which reimbursement is claimed on a daily basis. Meals must be itemized separately; i.e., breakfast, lunch, and dinner. Those expenses that do not usually accrue on a daily basis, such as laundry and cleaning and pressing of clothing, may be averaged over the number of days that actual expense reimbursement is authorized or approved.

(2) *Receipts.* Receipts shall be required for lodging, regardless of amount, and any individual meal when the cost is over \$75. Agencies may, at their discretion, require receipts for other allowable subsistence expenses; however, the employee must be informed of this requirement in advance of travel. The provisions of §301-7.9(b)(1) and (2) covering double occupancy and missing receipts apply to this part.

(3) *Exception to receipts and/or itemization requirement.* When an agency limits reimbursement for meals and incidental expenses to 100 percent of the applicable M&IE rate (as provided in §301-8.3(b)(2)), receipts and/or itemization of meals and incidental expenses need not be required except at agency discretion.

(4) *Fire safety responsibilities.* An employee traveling on official business is strongly encouraged to stay at an approved accommodation as defined in §301-17.2(c) of this chapter.

(b) *Agency review and administrative controls.* Procedures shall be estab-

lished by each agency to ensure that actual subsistence expense reimbursement under the provisions of this part is properly administered and controlled to prevent abuse of the authority contained herein. (See §301-8.1(c).) An appropriate review of the justification for travel on an actual subsistence expense basis shall be made. Expenses claimed by an employee shall be reviewed by the agency to determine whether the expenses are reasonable and allowable subsistence expenses, and are necessarily incurred in connection with the travel assignment.

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990; FTR Amdt. 26, 57 FR 28633, June 26, 1992; FTR Amdt. 39, 59 FR 46194, Sept. 7, 1994; FTR Amdt. 50, 61 FR 55578, Oct. 28, 1996; FTR Amdt. 53; 61 FR 64998, Dec. 10, 1996]

§301-8.6 Mixed travel (per diem and actual subsistence expense) reimbursement.

(a) Generally, when actual expense reimbursement is authorized or approved for a particular temporary duty location, and is the only reimbursement system involved, the partial day of travel to and from that location also will be on an actual expense basis. However, if the en route travel to or from the actual expense location entails more than 1 day, the agency may authorize actual expense reimbursement, or per diem in accordance with part 301-7, whichever is administratively advantageous and commensurate with the expenses expected to be incurred by the traveler.

(b) If actual expense reimbursement authorized for particular locations is intermingled with per diem at other locations in a single trip, the agency shall determine when the transition between reimbursement systems occurs. Only one method or system is authorized for any given calendar day except as provided in §301-8.2(b) or §301-8.3(b)(2).

[54 FR 20288, May 10, 1989, as amended by FTR Amdt. 10, 55 FR 41534, Oct. 12, 1990]

§301-8.7 Interruption of subsistence entitlements.

The provisions of §301-7.15 applicable to interruptions of per diem entitlement (leave and nonworkdays, return